

TOWN OF CYRIL

June 30, 2013

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Cyril
Cyril, Oklahoma

Trustees of the Cyril Municipal Authority
Cyril, Oklahoma

Trustees of the Cyril Emergency Medical Ambulance Services Authority
Cyril, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Caddo County Clerk
Anadarko, Oklahoma

Oklahoma Department of Commerce
Oklahoma City, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Cyril and Public Trusts, Cyril, Oklahoma as of June 30, 2013 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Street & Alley Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Care Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Special Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Cyril Municipal Authority and Cyril Emergency Medical Ambulance Services Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2013. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and the requirements of Oklahoma Statutes and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form

of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town, Municipal Authority and Emergency Medical Ambulance Services Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2013. Management of the Town of Cyril is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Cyril** as of and for the fiscal year ended June 30, 2013:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Condition: Expenditures exceeded total appropriations in two funds for the year ended June 30, 2013 by the following:

- ✚ In the General Fund, the personal service budget was overspent by \$29,253 and the capital outlay budget was overspent by \$120,047. The total budget was overspent \$54,050.
- ✚ In the Street & Alley Fund, the capital outlay budget was overspent by \$1,263. The total budget was not overspent.

Cause: The Town failed to notice these funds were overspent and submit a budget supplement to correct the error.

Criteria: The Town is not allowed to spend more than its appropriations. Amendments to their appropriations should be approved when the Town knows it will be close or over its current budget amounts. The board may approve transfers between categories in each fund and supplements may be filed with the county for new revenue which will cause expenditures to exceed current appropriations.

Recommendation: The Town should closely monitor each budget on a monthly basis and not approve any expenditure exceeding appropriation until additional amendments have been made and approved. The categories of each budgeted fund should be tracked in order to determine the remaining budget balance. Council can approve transfers between budgeted categories for each fund. Budget supplements must be approved by the County Excise Board.

Management's Corrective Action Plan: Town personnel will be getting training and monitor the budgets for each fund more closely.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

5. **Procedures Performed:** We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Condition: The Town had a shortage from the prior year of required transfers in the amount of \$680. These transfers were not made in the current year.

Cause: The Town did make the required transfers for the current year, but failed to correct the prior year shortage.

Criteria: The Town is required to deposit 12.5% of all lost sales and internments into the Cemetery Care Fund. These funds may only be used for the purchase of capital improvements and land for the Cemetery.

Recommendation: The Town must correct the prior year shortage by transferring \$680 to Cemetery Care Fund from General Fund. The Town must also ensure that it reviews the total sales each year and makes the required transfers.

Management's Corrective Action Plan: Procedures for the deposit of cemetery lot sales revenue has been changed. The Town now splits the revenue when it comes in to avoid transfer shortages.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

8. Other Items noted during testing:

Condition: The Town filed no 941 quarterly reports for Fiscal Year 2013.

Cause: The Town had personnel changes in the prior year and the current employees were unaware of the filing requirements.

Criteria: The Town is required to file 941 Forms each quarter with the IRS.

Recommendation: The Town needs to compile and file all of the missing 941 forms for fiscal year 13 and any that have not been filed for fiscal year 14.

Management's Corrective Action Plan: All 941's for fiscal year 2013 were filed by the Town after year end.

As to the **Cyril Municipal Authority and Emergency Medical Ambulance Services Authority**, as of and for the fiscal year ended June 30, 2013:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

Condition: The EMSA Fund had a negative fund balance of \$37,415 at the end of the year.

Cause: The Town operates a pooled cash account and used money from other funds to cover the EMSA expenditures.

Criteria: The Town is not allowed to spend more than it has in each fund nor is it allowed to use revenue from other funds to cover expenditures incurred.

Recommendation: The Town should closely monitor the expenditures of its funds and ensure that it is not spending more than each fund has. The board can approve transfers of revenue between funds if needed to cover expenditures.

Management's Corrective Action Plan: The Town's personnel will receive more training on budgetary requirements.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

- 4. Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Condition: The Authority's Meter Deposit Fund does not have adequate cash in reserve to cover all depositors, active and inactive as required by state statute at year end. Authority's records currently show depositors of \$50,982 and cash of only \$35,072 in the Meter Fund. The Town appears to be short at year end \$15,910 to cover all depositors.

Cause: The Authority appears to only be covering all accounts listed as active, instead of both active and inactive in their system.

Criteria: The Authority is required to have available cash in its Meter Fund to cover all listed depositors.

Recommendation: The Authority is required to have available cash in its Meter Fund to cover all listed depositors. If the listed depositors in the Authority's system are not all actual depositors as stated by the Authority's employees, the Authority's records need to be corrected to clear out those errors so that the balance required to be restricted agrees to the actual current depositors. The Authority needs to reconcile meter deposits frequently to ensure that there is always a sufficient amount in the Meter Deposit Fund to cover all depositors. Any short fall needs to be corrected with a transfer from the CMA to ensure that the Meter Deposit Fund is properly funded.

Management's Corrective Action Plan: The Town has been working to correct the errors and will continue to correct them until the balance in their system is only current depositors.

- 5. Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 6. Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

As to the **Town of Cyril and Public Trusts Grant Programs**, as of and for the fiscal year ended June 30, 2013:

- 1. Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Condition: The current employees were not aware of a 2010 Community Foundations Grant that appears to still be active. There is a balance of \$5,375 of the grant remaining to be spent. This comment was also noted on the 6-30-12 report.

Cause: The Town has had employee changes and the grant information could not be located.

Criteria: The Town Clerk is responsible for verifying that the requirements of all grants received by the Town have been met. The Town is responsible for maintaining copies of all grant agreements, requests for reimbursement, purchase orders and any other information necessary for the completion of the grant.

Recommendation: The Town needs to locate their information regarding this grant and contact the grant agency to see what needs to be done to close this grant.

Management's Corrective Action Plan: The Town is still trying to locate the documentation for this grant.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

Angel, Johnston + Blasingame, P.C.

Angel, Johnston and Blasingame, P.C.
January 24, 2014

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCES-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
TOWN:				
General Fund	\$ 125,265	\$ 282,008	\$ 380,999	\$ 26,274
Street & Alley Fund	24,661	9,426	14,633	19,454
Cemetery Care Fund	41,141	1,446	-	42,586
Fire Special Fund	18,601	11,078	2,165	27,514
City Subtotal	\$ <u>209,667</u>	\$ <u>303,958</u>	\$ <u>397,797</u>	\$ <u>115,829</u>
 MUNICIPAL AUTHORITY:				
CMA	556,755	500,177	502,938	553,994
CDBG Grant	7,531	9	7,538	2
CMA Subtotal	\$ <u>564,287</u>	\$ <u>500,186</u>	\$ <u>510,476</u>	\$ <u>553,997</u>
 EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY:				
EMSA	50,393	53,481	141,289	(37,415)
EMSA Subtotal	\$ <u>50,393</u>	\$ <u>53,481</u>	\$ <u>141,289</u>	\$ <u>(37,415)</u>
 Overall Totals	\$ <u><u>824,347</u></u>	\$ <u><u>857,625</u></u>	\$ <u><u>1,049,562</u></u>	\$ <u><u>632,410</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS

GENERAL FUND

For the Fiscal Year Ended June 30, 2013

(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 125,265	\$ 125,265	\$ 125,265	\$ -
Charges for Services:				
Permit fees	207	207	934	727
Grave Openings	2,723	2,723	5,725	3,003
Lot Sales	2,961	2,961	2,225	(736)
Total Charges for Services	\$ 5,891	\$ 5,891	\$ 8,884	\$ 2,994
Intergovernmental-Local:				
Franchise Tax	17,592	17,592	18,002	409
Police Fines	32,369	32,369	15,680	16,690
Total Intergovernmental-Local	\$ 49,962	\$ 49,962	\$ 33,681	\$ 17,099
Intergovernmental-State:				
Sales Tax	\$ 109,500	109,500	152,789	\$ 43,289
Use Tax	15,857	15,857	45,002	29,145
Alcohol Beverage Tax	8,112	8,112	9,347	1,236
Tobacco Tax	1,610	1,610	1,933	323
State Grant	-	-	10,748	10,748
Total Intergovernmental-State	\$ 135,079	\$ 135,079	\$ 219,820	\$ 84,741
Intergovernmental - Federal:				
Federal grants	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue:				
Interest	\$ 923	923	721	\$ (203)
Rental	9,829	9,829	11,392	1,563
Sale of Property	-	-	-	-
Donations	-	-	700	700
Reimbursements	-	-	4,528	4,528
Miscellaneous	-	-	2,282	2,282
Total Miscellaneous Revenue	\$ 10,752	\$ 10,752	\$ 19,623	\$ (8,870)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts available for appropriation	\$ 326,949	\$ 326,949	\$ 407,273	\$ 80,324
Charges to Appropriations:				
Personal Services	\$ 134,926	134,926	164,179	\$ (29,253)
Maintenance & Operations	191,022	191,022	96,772	94,250
Capital Outlay	-	-	120,047	(120,047)
Debt Service	-	-	-	-
Total Other	\$ 325,949	\$ 325,949	\$ 380,999	\$ (55,050)
Other Financing Uses:				
Transfers to other funds	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Charges to Appropriations	\$ 326,949	\$ 326,949	\$ 380,999	\$ (54,050)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 26,274	\$ 26,274

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STREET & ALLEY FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 24,661	\$ 24,661	\$ 24,661	\$ -
Revenues:	\$ -	-	9,426	\$ 9,426
Total Revenues	-	-	9,426	(9,426)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts Available for Appropriation	\$ 24,661	\$ 24,661	\$ 34,087	\$ 9,426
Charges to Appropriations:				
Other:				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	14,661	14,661	3,370	11,291
Capital Outlay	10,000	10,000	11,263	(1,263)
Debt Service	-	-	-	-
Total Other	<u>\$ 24,661</u>	<u>\$ 24,661</u>	<u>\$ 14,633</u>	<u>\$ 10,028</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	\$ 24,661	\$ 24,661	\$ 14,633	\$ 10,028
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,454</u></u>	<u><u>\$ 19,454</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY CARE FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 41,141	\$ 41,141	\$ 41,141	\$ -
Revenues:	\$ -	\$ -	1,446	1,446
Total Revenues	-	-	1,446	(1,446)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts Available for Appropriation	\$ 41,141	\$ 41,141	\$ 42,586	\$ 1,446
Charges to Appropriations:				
Other:				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	41,141	41,141	-	41,141
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	<u>\$ 41,141</u>	<u>\$ 41,141</u>	<u>\$ -</u>	<u>\$ 41,141</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	\$ 41,141	\$ 41,141	\$ -	\$ 41,141
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 42,586</u></u>	<u><u>\$ 42,586</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
FIRE SPECIAL FUND
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 18,601	\$ 18,601	\$ 18,601	\$ -
Revenues:	\$ -	\$ -	11,078	11,078
Total Revenues	-	-	11,078	(11,078)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts Available for Appropriation	\$ 18,601	\$ 18,601	\$ 29,679	\$ 11,078
Charges to Appropriations:				
Other:				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	18,601	18,601	2,165	16,436
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	<u>\$ 18,601</u>	<u>\$ 18,601</u>	<u>\$ 2,165</u>	<u>\$ 16,436</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	\$ 18,601	\$ 18,601	\$ 2,165	\$ 16,436
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 27,514</u></u>	<u><u>\$ 27,514</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
CYRIL MUNICIPAL AUTHORITY
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Cyril Municipal Authority
Charges for services:	
Water	\$ 203,886
Sewer	125,416
Sanitation	133,203
Miscellaneous Water Income	3,888
Penalties and Fees	18,657
Total Operating Revenue	<u>485,051</u>
Operating Expenses:	
Water maintenance	241,488
Sewer maintenance	11,122
Sanitation maintenance	79,646
Personal services	170,681
Total Operating Expenses	<u>502,938</u>
Operating Income (Loss)	<u>(17,887)</u>
Non-Operating Revenues (Expenses):	
Investment income	5,461
Misc income (expense)	3,721
Reimbursements	5,954
Grants	-
Debt service, net	-
Capital outlay	-
Total Non-Operating Revenues (Expenses)	<u>15,136</u>
Net Income (Loss) Before Contributions and Transfers	<u>(2,752)</u>
Capital contributions	-
Transfers in	-
Transfers out	-
Interfund Transfers in	-
Interfund Transfers out	<u>(7,538)</u>
Changes in Fund Balance	(10,290)
Fund Balance - beginning	<u>564,286</u>
Fund Balance - ending	<u><u>\$ 553,996</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
CYRIL EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	Cyril EMS Authority
Charges for services:	
Ambulance Services	\$ 9,176
Ambulance Memberships	1,138
County Sales Tax	38,167
Refunds/Reimbursements	-
Miscellaneous Revenue	-
Total Operating Revenue	<u>48,481</u>
Operating Expenses:	
Maintenance and Operations	29,948
Personal services	102,364
Total Operating Expenses	<u>132,311</u>
Operating Income (Loss)	<u>(83,831)</u>
Non-Operating Revenues (Expenses):	
Investment income	-
Grants	5,000
Debt service	-
Capital outlay	(8,977)
Total Non-Operating Revenues (Expenses)	<u>(3,977)</u>
Net Income (Loss) Before Contributions and Transfers	<u>(87,808)</u>
Capital contributions	-
Transfers in	-
Transfers out	-
Changes in Fund Balance	<u>(87,808)</u>
Fund Balance - beginning	<u>50,393</u>
Fund Balance - ending	<u><u>\$ (37,415)</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2013
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:							
Department of Agriculture - Operational Grant	4,484	-	-	-	4,484	4,484	-
Cyril Community Development Trust Fund Program Grant	50,000	50,000	44,625	5,375	-	-	5,375
FEMA - PW - 1883 - DR - OK State and Federal	30,292	25,961	30,292	(4,331)	3,874	-	(457)
Town Subtotal	<u>\$ 84,776</u>	<u>\$ 75,961</u>	<u>\$ 74,917</u>	<u>\$ 1,044</u>	<u>\$ 8,358</u>	<u>\$ 4,484</u>	<u>\$ 4,918</u>
CMA:							
Department of Commerce - 14306 CDBG 10	324,999	322,519	324,999	(2,480)	2,480	-	-
Association of South Central Oklahoma Governments REAP 13	45,000	-	-	-	-	-	-
Trusts Subtotal	<u>369,999</u>	<u>322,519</u>	<u>324,999</u>	<u>(2,480)</u>	<u>2,480</u>	<u>-</u>	<u>-</u>
EMSA:							
Oklahoma State Department of Health Hospital Preparedness Program CFDA #93.889	5,000	-	-	-	5,000	5,000	-
Trusts Subtotal	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Overall Totals	<u>\$ 459,775</u>	<u>\$ 398,480</u>	<u>\$ 399,916</u>	<u>\$ (1,436)</u>	<u>\$ 15,838</u>	<u>\$ 9,484</u>	<u>\$ 4,918</u>